

system of assessment, and therefore are prepared, with your concurrence, to adopt a system of revenue, similar in its provisions to that adopted by the act of 1821, chapter 192, entitled, An act to provide a revenue for the support of the government of this state, not exceeding forty thousand dollars annually; and also, that a bill shall pass laying an additional duty of five dollars on all licenses granted to dealers in foreign goods, wares and merchandise.

By order,

L. Gassaway, Clk.

Mr. Grason then submitted the following message, in reply to the senate, viz.

By the House of Delegates, March 11, 1829.

Gentlemen of the Senate,

We have received your message informing us of the rejection of the general assessment bill, and proposing as a substitute for the same, the imposition of a direct tax on the counties of this state, according to the basis established in the year 1821.

Since that period, the relative wealth of the different counties has materially changed, and the system which might have been equal in its operation, when first introduced, would be unjust and oppressive at the present time. But that system is liable to an objection, existing at all times, inasmuch as it imposes the chief burden of taxation upon the agricultural interests; whereas, according to our Bill of Rights, and the obvious principles of justice, every man ought to contribute to the support of government, in proportion to what he is actually worth, in real and personal property.

These being our impressions, we cannot consent to revive that system, or to introduce any other which is liable to similar objections.

Mr. M'Mahon of Baltimore city, proposed to amend the same, by adding at the end thereof, the following:

'At the same time we profess our entire willingness to assent to any modification of the bill, which will not conflict with the general principle embodied in it; 'that every man should contribute according to his actual worth in real or personal property,' nor is our adherence to the bill to be considered as a final adherence to all of its details. We are desirous to know whether the objectionable novelty of the bill, which we have sent to you consists in the principle of taxation above mentioned. If it be not, we may yet hope to redeem ourselves from the disgrace consequent upon leaving the state without the means of subsistence, by a course of compromise and mutual concession.'

Mr. Steuart of Baltimore city, moved to amend the pro-